

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

MARC S. KIRSCHNER, as Trustee of the
Refco Private Actions Trust,

Plaintiffs,

v.

PHILLIP R. BENNETT, et al.,

Defendants.

07 Civ. 8165 (GEL)

NOTICE OF APPEARANCE

PLEASE TAKE NOTICE that the following attorney appears as counsel on behalf of
Defendant, Ernst & Young LLP, in the above-captioned action:

Elizabeth H. Hickey
Latham & Watkins LLP
One Newark Center, 16th Floor
Newark, New Jersey 07101
Telephone: (973) 639-1234
Facsimile: (973) 639-7298

Dated: December 20, 2007
Newark, New Jersey

LATHAM & WATKINS LLP

By: /s/ Elizabeth H. Hickey
Elizabeth H. Hickey
One Newark Center, 16th Floor
Newark, New Jersey 07101
Telephone: (973) 639-1234
Facsimile: (973) 639-7298

Attorneys for Defendant
Ernst & Young LLP

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

MARC S. KIRSCHNER, as Trustee of the Refco
Private Actions Trust,

Plaintiffs,

v.

PHILLIP R. BENNETT, et al.,

Defendants.

07 Civ. 8165 (GEL)

CERTIFICATE OF SERVICE

I, Elizabeth H. Hickey, hereby certify that on December 20, 2007, true and correct copies of the attached Notice of Appearance, dated December 20, 2007, in the above captioned proceeding, were caused to be served in accordance with the Federal Rules of Civil Procedure, electronically via the Electronic Case Filing ("ECF") system upon all counsel of record registered to receive such service, and by First-Class Mail via the United States Postal Services upon:

John K. Villa, Esq.
Williams & Connolly LLP
725 12th Street, N.W.
Washington, D.C. 20004
Attorney for Mayer Brown

Catherine W. Joyce, Esq.
Winston & Strawn, LLP
35 West Wacker Drive
Chicago, IL 60601
Attorneys for Grant Thornton LLP

Dated: Newark, New Jersey
December 20, 2007

LATHAM & WATKINS LLP

By: /s/ Elizabeth H. Hickey
Elizabeth H. Hickey
One Newark Center, 16th Floor
Newark, New Jersey 07101
Telephone: (973) 639-1234
Facsimile: (973) 639-7298

Attorneys for Defendant
Ernst & Young LLP